

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 11/14/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2012-13

223 - 241

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	511	220	731	278	1,009
10	ATTENDING PUPILS (OCTOBER 2011)	526	214	740	273	1,013
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	518.5	217.0	735.5 (73%)	275.5 (27%)	1,011.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	30.5 (17:1)	13.6 (16:1)	18.4 (15:1)	=	62.5	/	84.7	=	.74 X	4230,587	=	2285,363	845,271
B.	GUIDANCE	1.6 (315:1)	0.7 (315:1)	1.2 (225:1)	=	3.5	/	3.7	=	.95 X	183,119	=	126,993	46,970
C.	LIBRARIANS	0.7 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.4	/	1.0	=	1.40 X	50,006	=	51,106	18,902
D.	HEALTH	0.7 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.4	/	2.0	=	.70 X	97,542	=	49,844	18,435
E.	EDUCATION TECHS	5.8 (090:1)	2.4 (090:1)	1.2 (225:1)	=	9.4	/	9.0	=	1.04 X	159,495	=	121,089	44,786
F.	LIBRARY TECHS	1.2 (450:1)	0.5 (450:1)	0.6 (450:1)	=	2.3	/	3.0	=	.77 X	55,974	=	31,463	11,637
G.	CLERICAL	2.9 (180:1)	1.2 (180:1)	1.5 (180:1)	=	5.6	/	6.0	=	.93 X	197,334	=	133,970	49,551
H.	SCHOOL ADMIN.	1.9 (275:1)	0.8 (275:1)	1.0 (284:1)	=	3.7	/	3.0	=	1.23 X	245,722	=	220,634	81,604

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		27,214	10,194
B.	Supplies and Equipment	346	478		254,483	131,689
C.	Professional Development	59	59		43,395	16,255
D.	Instructional Leadership Support	24	24		17,652	6,612
E.	Co- and Extra-Curricular Student	34	114		25,007	31,407
F.	System Administration/Support	220	220		161,810	60,610
G.	Operations & Maintenance	1,013	1,204		745,062	331,702

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	477,528	176,620
B.	Education & Library Technicians	36.00%	54,919	20,312
C.	Clerical	29.00%	38,851	14,370
D.	School Administrators	14.00%	30,889	11,425

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	182,860	67,641
16	Adjustment for Title I Revenues	-70,926	-26,233

17	TOTALS	5009,205	1969,759
18	E.P.S. RATES	6,811	7,150

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2012-13

223 - 241

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	664.0	310.0	974.0		
	OCTOBER 2009	689.0	279.0	968.0		
	APRIL 2010	690.0	276.0	966.0		
	OCTOBER 2010	735.0	276.0	1,011.0		
	APRIL 2011	729.0	278.0	1,007.0		
	OCTOBER 2011	739.0	273.0	1,012.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	734.0 +	0.00	X	6,811.00	= 4,999,274.00
	9-12 PUPILS	275.5 +	6.50	X	7,150.00	= 2,016,300.00
	ADULT EDUC. COURSES AT .1	6.0		X	7,150.00	= 42,900.00
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,811.00	= 7,662.38
	9-12 EQUIV. INSTR. PUPILS	0.375		X	7,150.00	= 2,681.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2977	218.5	X .15	X	6,811.00	= 223,230.53
	9-12 DISADVANTAGED @ .2977	82.0	X .15	X	7,150.00	= 87,945.00
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	6,811.00	= 28,606.20
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	7,150.00	= 30,030.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	734.0		X	43.00	= 31,562.00
	9-12 STUDENT ASSESSMENT	275.5		X	43.00	= 11,846.50
	K-8 TECHNOLOGY RESOURCES	734.0		X	98.00	= 71,932.00
	9-12 TECHNOLOGY RESOURCES	275.5		X	296.00	= 81,548.00
	K-2 PUPILS	287.0	X .10	X	6,811.00	= 195,475.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,830,993.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,596,063.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,596,063.75

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2012-13

223 - 241

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,563,083.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	2,550.00	X	101.10%	=	2,578.05
35	TRANSPORTATION - EPS ALLOCATION					532,619.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,098,280.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,694,344.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	KITTERY				
	11/01/12	SHAPLEIGH SCHOOL	334,754.00	30,127.86	364,881.86
	05/01/13	SHAPLEIGH SCHOOL	0.00	22,595.90	22,595.90
42	TOTAL PRINCIPAL & INTEREST		334,754.00	52,723.76	387,477.76
43	APPROVED LEASES FOR 2011-12 - KITTERY				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - KITTERY				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - KITTERY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				387,477.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,081,821.88

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 11/14/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2012-13

223 - 241

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
KITTERY	1,009.5	100.00%	11,081,821.88		0.00		11,081,821.88		
TOTAL	1,009.5						11,081,821.88		
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
KITTERY			1,608,850,000	7.690	12,372,056.50		11,081,821.88	11,081,821.88 100.00% 6.89M	
TOTAL			1,608,850,000		12,372,056.50		11,081,821.88	11,081,821.88 100.00% 6.89M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					11,081,821.88	11,081,821.88	0.00	
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS						897,079.11-	897,079.11	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					11,081,821.88	10,184,742.77	897,079.11	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							4,025.47	
59E	LESS MAINECARE SEED - PUBLIC							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							893,053.64	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	100.00%	STATE SHARE % =	0.00%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	91.94%	STATE SHARE % =	8.06%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					11,316,751.69			

		***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
KITTERY		11,081,821.88	10,184,742.77	100.00%	6.33
TOTAL		11,081,821.88	10,184,742.77	100.00%	6.33

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 11/14/12

PAGE 5

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTELY

2012-13

223 - 241

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	42,131.32	42,466.77	0.00	0.00
August	42,131.32	42,466.78	0.00	0.00
September	42,131.32	42,466.78	0.00	0.00
October	42,131.32	42,466.78	0.00	0.00
November	42,131.32	0.00	364,881.86	364,881.86
December	42,131.32	0.00	0.00	0.00
January	42,131.32	0.00	0.00	0.00
February	42,131.32	0.00	0.00	0.00
March	42,131.32	0.00	0.00	0.00
April	42,131.32	0.00	0.00	0.00
May	42,131.32	0.00	22,595.90	0.00
June	42,131.36	0.00	0.00	0.00
Total	505,575.88	169,867.11	387,477.76	364,881.86